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Date: July 5, 2006

To: Mail Stop: AMENDMENT

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Confirmation No. 2658

From: Kenneth W. Fields

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Please direct all questions concerning the transmittal of these pages to Kenneth W. Fields (202-721-8200).

RE: RESPONSE for Serial No. 10/827,289 (Tomohiro SUGIMOTO), filed April 20, 2004

MESSAGE:

ATTACHED HEREWITH ARE THE FOLLOWING ITEMS:

1. Response (5 pages)

> THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT **ACCOUNT NO. 23-0975**

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Leanth w. Fields

July 5, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Confirmation No. 2658

Tomohiro SUGIMOTO et al.

Attorney Docket No. 2004_0587A

Serial No. 10/827,289

Group Art Unit 2836

Filed April 20, 2004

Examiner Zeev Kitov

INVERTER CONTROL UNIT FOR MOTOR:

DRIVING AND AIR-CONDITIONER

EMPLOYING THE SAME

Mail Stop: AMENDMENT

RESPONSE

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action of April 4, 2006, please amend the above-referenced U.S. patent application as follows: